REMARKS

In view of the above amendment, applicant believes the pending application is in condition for allowance.

Claims 29-33 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Heo et al. (5,987,417).

The informality of Claim 33 is amended in accordance with Examiner's suggestion. Therefore, amended claim 33 is believed to be free from the objection.

Claim 29 is amended to more clearly recite that the channels are divided into first and second channel groups, and a quantization bit number and a sampling frequency are provided on a channel-group by channel-group basis. Amended claim 29 further recites that the sampling frequency (f1) of the digital audio signal or signals of the channel or channels in the first channel group and the sampling frequency (f2) of the digital audio signal or signals of the channel or channels in the second channel group are different from each other. In addition, amended claim 29 recites the second parameter (CHANNEL ASSIGNMENT) comprising assignment of the digital audio signals to the first and second channel groups.

Regarding the division of the channels into the first and second channel groups, the Examiner refers to claim 1 in Heo et al. Claim 1 in Heo et al. has portions concerning "channels". These portions read as "information relative to a number of audio channels of the audio data" only. Accordingly, in applicant's view, claim 1 in Heo et al. does not teach the division of the channels into the first and second channel groups.

Regarding the quantization bit numbers and the sampling frequencies, the Examiner refers to claim 2 in Heo et al. Claim 2 in Heo et al recites Amendment dated August 14, 2007 Reply to Office Action of May 18, 2007

different quantization bit numbers and different sampling frequencies. However, in applicant's view, claim 2 in Heo et al does not teach that a quantization bit number and a sampling frequency are provided on a channel-group by channel-group basis. Furthermore, claim 2 in Heo et al does not teach that the sampling frequency (f1) of the digital audio signal or signals of the channel or channels in the first channel group and the sampling frequency (f2) of the digital audio signal or signals of the channel or channels in the second channel group are different from each other.

Regarding the second parameter (CHANNEL ASSIGNMENT) comprising assignment of the digital audio signals to said first and second channel groups, the Examiner refers to tables 21a and 21b in Heo et al. In applicant's view, tables 21a and 21b in Heo et al do not teach that the channels are divided into first and second channel groups. Thus, tables 21a and 21b in Heo et al do not teach the second parameter (CHANNEL ASSIGNMENT) comprising assignment of the digital audio signals to the first and second channel groups.

Accordingly, it is believed that amended claim 29 is patentable over Heo et al.

Amended claim 30 recites that the quantization bit number (Q1) of the digital audio signal or signals of the channel or channels in the first channel group and the quantization bit number (Q2) of the digital audio signal or signals of the channel or channels in the second channel group are different from each other. In applicant's view, Heo et al. do not teach this recitation in amended claim 30. Accordingly, it is believed that amended claim 30 is patentable over Heo et al.

Amended claim 33 depends from amended claim 29. Accordingly, it is believed that amended claim 33 is patentable over Heo et al.

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Each of new claims 34 and 35 has the limitations that the channels are divided into first and second channel groups, and a quantization bit number and/or a sampling frequency is provided on a channel-group by channel-group basis. In applicant's view, these limitations are not taught by Heo et al.

Accordingly, it is believed that new claims 34 and 35 are patentable over Heo et al.

According to the invention of amended and new claims 29, 30, 33, 34, and 35, a first common sampling frequency is provided for the digital audio signal or signals of the channel or the channels in the first channel group while a second common sampling frequency is provided for the digital audio signal or signals of the channel or the channels in the second channel group. Therefore, only two different sampling frequencies suffice. Thus, it is possible to efficiently record and reproduce digital audio signals of multiple channels on and from a recording medium. In applicant's view, this advantage is not provided by the inventions in Heo et al. The advantage is another base for the patentability of amended and new claims 29, 30, 33, 34, and 35 over Heo et al.

In view of the above, consideration and allowance are, therefore, respectfully solicited.

In the event the Examiner believes an interview might serve to advance the prosecution of this application in any way, the undersigned attorney is available at the telephone number noted below. Application No. 10/648,481 Amendment dated August 14, 2007 Reply to Office Action of May 18, 2007

The Director is hereby authorized to charge any fees, or credit any overpayment, associated with this communication, including any extension fees, to CBLH Deposit Account No. 22-0185, under Order No. 20402-00550-US2 from which the undersigned is authorized to draw.

Dated: August 14, 2007 Respectfully submitted,

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